



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

01 Beaverhead 0197 Grant Elementary

0003 Grant Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	57,535.94	54,895.05	0.00	2,640.89	0.00	0.00
21XX Support Services - Students	19,039.03	19,039.03	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,749.58	3,749.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	12,951.17	12,951.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,788.00	0.00	4,788.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	18,143.82	18,143.82	0.00	0.00	0.00	0.00
27XX Student Transportation Services	18,714.45	18,714.45	0.00	0.00	0.00	0.00
31XX Food Services	106.40	106.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	6,000.00	0.00	0.00	6,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,701.82	0.00	0.00	3,701.82	0.00	0.00
Totals	144,730.21	127,599.50	4,788.00	12,342.71	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	144,730.21					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0003 Grant Elem	Indirect/Direct	4,788.00 / 127,599.50	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				3.75%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0003 Grant Elem	0.0338	0.0317	0.0294	0.0300	3.75%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0003 Grant Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0003 Grant Elem	0.0338	0.0317	0.0294	0.0300	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0003 Grant Elem				3.09%	

Line F Average of LE's contained under one School System Code (SS)				<u>2016</u>	<u>SS Reclaasified Rate</u>
0197 Grant Elementary				3.09%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

01 Beaverhead 0199 Dillon Elementary

0005 Dillon Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,531,543.33	4,531,543.33	0.00	0.00	0.00	0.00
21XX Support Services - Students	85,654.05	85,654.05	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	160,037.99	160,037.99	0.00	0.00	0.00	0.00
222X Educational Media Services	102,974.63	102,974.63	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,011.51	183,011.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	316,999.22	316,999.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	258,146.65	4,932.58	253,214.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	662,802.41	526,160.41	0.00	136,642.00	0.00	0.00
27XX Student Transportation Services	45,688.26	45,688.26	0.00	0.00	0.00	0.00
31XX Food Services	298,100.26	298,100.26	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,204.88	0.00	0.00	15,204.88	0.00	0.00
Totals	6,660,163.19	6,255,102.24	253,214.07	151,846.88	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,660,163.19					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0005 Dillon Elem	Indirect/Direct	253,214.07 / 6,255,102.24	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				4.05%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0005 Dillon Elem	0.0198	0.0229	0.0211	0.0218	4.05%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0005 Dillon Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0005 Dillon Elem	0.0198	0.0229	0.0211	0.0218	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0005 Dillon Elem				2.40%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0199 Dillon Elementary	Your Preliminary Rate by School System (SS) is:	2.40%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

01 Beaverhead 0200 Beaverhead Co High School

0006 Beaverhead County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,490,963.70	2,449,492.29	0.00	41,471.41	0.00	0.00
222X Educational Media Services	93,156.65	93,156.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,879.07	183,879.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	210,709.72	210,709.72	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,181.01	38,141.16	59,039.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	557,497.17	451,224.04	0.00	106,273.13	0.00	0.00
27XX Student Transportation Services	1,039,275.60	578,092.57	0.00	461,183.03	0.00	0.00
34XX Extracurricular - Activities	97,791.96	97,791.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	250,194.62	250,194.62	0.00	0.00	0.00	0.00
Totals	5,020,649.50	4,352,682.08	59,039.85	608,927.57	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,020,649.50					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A									
	LE 0006 Beaverhead County H S	Indirect/Direct	59,039.85 / 4,352,682.08	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>			
				1.36%					
Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>			
	0006 Beaverhead County H S	0.0000	0.0000	0.0000	0.0026	1.36%			
Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>			
	0006 Beaverhead County H S	0.0000	0.0000	0.0000	0.0000				
Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>			
	0006 Beaverhead County H S	0.0000	0.0000	0.0000	0.0026				
Line E Five Year Average with 5% Discount	<u>LE</u>					<u>2016</u>	<u>LE Reclaasified Rate</u>		
	0006 Beaverhead County H S					0.31%			
Line F Average of LE's contained under one School System Code (SS)						<u>2016</u>	<u>SS Reclaasified Rate</u>		
	0200 Beaverhead Co High School	Your Preliminary Rate by School System (SS) is:				0.31%			
	This same rate is applied to both EL and HS in the same SS								

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

01 Beaverhead 0201 Wise River Elementary

0007 Wise River Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	124,235.80	124,235.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,350.30	1,350.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	10,704.27	10,704.27	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	33,706.51	33,706.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,971.24	1,971.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,099.24	0.00	0.00	3,099.24	0.00	0.00
Totals	175,067.36	171,968.12	0.00	3,099.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	175,067.36					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0007 Wise River Elem	Indirect/Direct	0.00 / 171,968.12	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0007 Wise River Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0007 Wise River Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0201 Wise River Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

01 Beaverhead 0202 Lima K-12 Schools

0009 Lima K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	565,066.62	565,066.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,956.76	13,956.76	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,039.73	5,039.73	0.00	0.00	0.00	0.00
222X Educational Media Services	11,419.80	11,419.80	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,927.31	109,927.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	50,299.70	50,299.70	0.00	0.00	0.00	0.00
25XX Support Services - Business	55,720.57	3,504.31	52,216.26	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	146,145.80	146,145.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	72,979.11	72,979.11	0.00	0.00	0.00	0.00
31XX Food Services	44,645.11	44,645.11	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,256.65	4,256.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	41,377.24	41,377.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	12,451.87	0.00	0.00	12,451.87	0.00	0.00
Totals	1,133,286.27	1,068,618.14	52,216.26	12,451.87	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,133,286.27					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0009 Lima K-12 Schools	Indirect/Direct	52,216.26 / 1,068,618.14		4.89%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0009 Lima K-12 Schools	0.0351	0.0225	0.0365	0.0395	4.89%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0009 Lima K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0009 Lima K-12 Schools	0.0351	0.0225	0.0365	0.0395	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0009 Lima K-12 Schools			3.47%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0202 Lima K-12 Schools	Your Preliminary Rate by School System (SS) is:	3.47%	
	This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

01 Beaverhead 0203 Wisdom Elementary

0010 Wisdom Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	113,525.18	113,525.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,315.05	2,315.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,075.00	18,075.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	20,924.64	20,924.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,411.55	4,411.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,529.66	0.00	0.00	4,529.66	0.00	0.00
Totals	163,781.08	159,251.42	0.00	4,529.66	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	163,781.08					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0010 Wisdom Elem	Indirect/Direct	0.00 / 159,251.42	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0010 Wisdom Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0010 Wisdom Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0203 Wisdom Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

01 Beaverhead 0205 Polaris Elementary

0012 Polaris Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	38,406.35	38,406.35	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,842.32	1,842.32	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,108.31	13,108.31	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	27,578.04	27,578.04	0.00	0.00	0.00	0.00
27XX Student Transportation Services	626.50	626.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,192.01	0.00	0.00	1,192.01	0.00	0.00
Totals	82,753.53	81,561.52	0.00	1,192.01	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	82,753.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0012 Polaris Elem	Indirect/Direct	0.00 / 81,561.52	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0012 Polaris Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0012 Polaris Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0205 Polaris Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

01 Beaverhead 0207 Jackson Elementary

0014 Jackson Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	64,037.84	64,037.84	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,811.79	1,811.79	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	14,056.82	14,056.82	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	70,105.67	52,470.50	0.00	17,635.17	0.00	0.00
27XX Student Transportation Services	1,760.43	1,760.43	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,384.03	0.00	0.00	2,384.03	0.00	0.00
Totals	154,156.58	134,137.38	0.00	20,019.20	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	154,156.58					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0014 Jackson Elem	Indirect/Direct	0.00 / 134,137.38	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0014 Jackson Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0014 Jackson Elem			0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0207 Jackson Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

01 Beaverhead 0208 Reichle Elementary

0015 Reichle Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	126,267.43	126,267.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,012.98	3,012.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,920.34	16,920.34	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,549.05	19,549.05	0.00	0.00	0.00	0.00
27XX Student Transportation Services	16,229.10	16,229.10	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,099.24	0.00	0.00	3,099.24	0.00	0.00
Totals	185,078.14	181,978.90	0.00	3,099.24	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	185,078.14					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0015 Reichle Elem	Indirect/Direct	0.00 / 181,978.90	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0015 Reichle Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0015 Reichle Elem				0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0208 Reichle Elementary		
Your Preliminary Rate by School System (SS) is:	0.00%	
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.